

S/DDS&T 1412-64

30 April 1964

BUDGET & FINANCE - AUDIT

Report of Audit of O/DDS&T for period 1 July 1962 - 31 March 1964

Audit confined to O/DDS&T, OEL and ORD (Other offices reviewed separately). Findings: Audit disclosed need to strengthen controls over grants made-- did not provide adequate safeguards to protect Agency funds and assure their use for intended purposes. Recommend written agreements be entered into setting forth the purpose and conditions of the grant. Justification for sole source procurement not adequately documented. When necessary to use sole source procurement we recommend the files be fully documented to that effect. In normal circumstances more than one contractor should be solicited and data included in contract file to properly justify selection of contractor.

Internal procedures for control of property not adequate. Procedures for property accountability require improvement.